TABLE OF CONTENTS

FOREWORD

INTRODUCTION TO THE "DOD FINANCIAL MANAGEMENT REGULATION"

TABLE OF CONTENTS

REFERENCES

FIGURES

DEFINITIONS

Chapter 1	Chief Financial Officer of the Department of Defense
0101 0102 0103 0104 0105	General Authorities and Functions Chief Financial Officers Council Deputy Chief Financial Officer of the Department of Defense DoD Staff Organizations Responsible for Implementing CFO Functional Requirements Responsibilities of the Heads of DoD Components for Implementing CFO Functional Requirements
Chapter 2	Conceptual Framework
0201 0202 ADD 1 ADD 2	
Chapter 3	Accounting Systems Conformance, Evaluation, and Reporting
0301 0302 0303 0304 0305 0306 0307 ADD	Purpose Policy Responsibilities Legal Requirements Regulatory Requirements Guidelines Annual Report on Operating Accounting Systems Key Accounting Requirements

Chapter 4		Financial Management Coding Structure
	ADD 2 ADD 3	Accounting Classification Code Accounting Station Code DoD Accountable Stations – Army DoD Accountable Stations – Navy DoD Accountable Stations – Air Force DoD Accountable Stations – DoD Agencies
Chapter 5		Joint Financial Management Improvement Program
(0501 0502 0503 ADD	General DoD Support of JFMIP Efforts Information Requirement Status Report of Financial Management Improvements
Chapter 6		Under Secretary of Defense(Comptroller) Financial Management Awards Program
(0601 0602 0603 0604	Purpose and Scope Policy Responsibilities DoD Financial Management Award Criteria and Procedures Nomination Form
★Chapter 7		United States Government Standard General Ledger
* * * * * * * * * * * * * * * * * * *		Purpose General Definition Applicability and Scope Basic Concept Objectives Budgetary and Proprietary Accounting Relationships U.S. Government Standard General Accounts U.S. Government Standard General Ledger Chart of Accounts U.S. Government Standard General Ledger Accounts and Definitions
Chapter 8		Hierarchy of Accounting Standards
(0801 0802 0803 APP A APP B	Overview Purpose General Statements of Federal Financial Accounting Standards (SFFAS) Hierarchy of Accounting Standards

Chapter 9 Financial Records Retention

> 0901 Overview

Policy and Procedures 0902

Appendices

A. Object Classification

Subject Index